

## **SUBSTITUTE ABSTRACT**

A dry etching method comprises sequentially laminating a first insulating layer containing carbon and a second insulating layer containing carbon on a substrate, patterning the second insulating layer to form a mask; forming grooves in the first insulating layer by etching the first insulating layer with the second insulating layer used as a mask such that each of the grooves has a side surface and a bottom surface in the first insulating layer; and removing the second insulating layer by use of a reactive gas containing carbon atoms and at least one of oxygen atoms, hydrogen atoms and nitrogen atoms.

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